G.R.S. IX—5]

Previous references. 1923-24 (Mur) **File No.** 128-23

Serial Nos. 7-8

Later references.
Mucq 318-25-1-2.
& Dfp no 214 of 29-30
Mucq 222-30 Sdy 1-2-
Mucq Dfp No 111-32 Mucq 227-32-1 & 2
190-38(1-2) 1 & 2-34 1-2
Mucq 126.43-1-2
259-45-1-4.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 7-8

Part b for May 24

SUBJECT

Charging 10½ p.c. of the Estimates for Mucai works contributed digitally by the Funds of the Institutions

Gopp Dfy. 33/Mucai 128-23-8 & 8-5-24

1923-24.

MUZRAI SECRETARIAT.

(Muzrai)

NOTES

File No. 128-23.

FILE HEADING

Waiving of Establ.t and Tools and Plant charges in respect of Muzrai works.

From

The Muzrai Commr.r in Mysore.

No 4-448. Dated 14.3.24. Received 15.3.24.

Diary No. 1131. | Enclos. 2. Spare Copies. | Serial No 7.

BRIEF ABSTRACT OF LETTER.

States that the members of the Committee appointed to re-examine the question of the rates more charged on a/c of Establ.t Tools Plant & other Deptl.t met in the Revn. Commr.r's Chambers on 16th & 18th March 1924 when the existing rules on the subject were discussed & conclusions were arrived at as embodied in the resolutions appended to his letter. Recommends that the proposals may be accepted.

NOTES AND ORDERS

Submd. with regds.

MM. 17.3.24. As regards Muzrai works (Resolution III) the Committee recommend that when the whole or a portion of the Charges is met from the State grant, the Establ.t Charges are on the whole and should be waived, this and this waived being shown as a reduction in the P. W. D. Budget & as an adjl. Contribution in the Marine Budget

NOTES--First Sheet

R. S. III 2]

Muzrai Secretariat | Muz. File No. of 192

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2 This means that when the works are done entirely from the funds of the Institutions concern the Estt &c. charges should leave to be 23% as per resolution No I.
~~Govt should be borne by Govt~~.

3 The present Legal Member of Council as Muzrai Comr was of opinion that the Estt, Tools & Plant Charges on Muzrai works executed by the P. W. D. should be waived altogether as they are to be considered as Govt works. (Vide his unofficial Note of 12.12.22) - Subsequently ~~did~~ in his (X) minute dated the 4th Sept 1923, he Classified Muzrai works under three heads viz (1) works undertaken entirely from Muzrai State Grant. (2) works for which contributions are levied from devotees supplemented by the State Grant & (3) works done entirely from the funds of the Institutions concerned, and Expressed it as his opinion that in respect of works No 1 & 2, Estt & Charges should be waived and that in respect of No 3

* A.
(X) B.

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

Muzrai Secretariat | Muz. File No. | of 192

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(Which should be 10½%) now levied by the P. W. D. might be continued to be levied. The Committee have adopted the Secretary Members' opinion in respect of works of the 1st & 2nd Classes, but have changed 10½% for 3rd class of works into 23%.

4. It is respectfully submitted that this percentage is too high and will work a great hardship on Muzrai Institutions, especially as they have contributed a large portion of their surpluses for the formation of the Gen'l Muzrai fund, and will have to contribute fairly large portion of their gross income towards the Establishment fund. Owing to the abnormally bad seasons we are continually having during recent years, it has been found difficult to get through the regular cases in the Institutions so much so that revisions of scales of fees come up before Govt. for orders frequently. So to

NOTE—Contn sheet

WD 0561—GPB—3750—1 S 22

Serial No.

charge 23% of their expre on rec? works of repair or preservation, ~~will~~ is likely to result in the Institutions not undergoing repairs & & & their surpluses considerably diminishing.

5. Next the following stat? shows the amt spent during the last 5 years on repairs of Muz: Institutions from their funds:—

year	amt Rs as ps.
1918-19 ...	52,054-0-0
1919-20 ...	133995 ...
1920-21 ...	69,663 ...
1921-22 ...	56,746 —.—
1922-23 ...	104,503 ...
Total for 5 years	4,16,961-0-0

Average for a year is Rs 83,392-..
in round Nos 84000 Rs.

And 23% of this amt is Rs 19,320

That is, over 19,000 Rs will have to be spent from the funds of the Muzrai Insts on Ests, Tools & Plant charges alone! Whether something like half of this charge will not be enough for a separate Muzrai Establishment is also a point for consideration (with the aid of Revenue

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

Muzrai Secretariat | Muz. File No. 128 of 1923

Serial No.

Such a large amount for Govt. no charges
also.

6 There is another point to be
considered in this connection —
Out of the interest earnings of the
Govt. Murrai Fund amounting to
Rs 21,000 odd per year, a sum
of Rs 10,000 has been ordered to be
set apart for the repairs of
Muz: Institutions in addition to
the State grant which has been
reduced to Rs 5000 recently. As the
interest is paid by Govt. and has to
be considered as a grant in aid
to Murrai Institutions from State funds,
it has to be treated as a State
grant in respect of the levy of
the Govt. Tools & Plant charges.

This is very strained

This point is passed in Muz. file 218-24

7 Orders are solicited as to
whether the Muz: Comr's remarks
on the above note as well as those
of the Chief Engr. may be regarded

Not necessary

RB
20/3/24

21.3.24

8. Chief Engr. will please
Rev. Secy. for Committee's perusal.

9. Fund ledger is invited to
Paper flagged W.

WD 0561—GPB—3750—1/8/22

NOTE—Contn. sheet

Serial No.

5
1.4.24.

If any Cultivator has to be sued in Civil Court in which the plaintiff in Case in which the cost of the suits is paid by the Muzrai (including it may be in the form of a Court Fee Stamp) if Contributions

H 3/4

11 (Illegible)

31 3 24

10. I approve of the proposals of the Commissioner (so far as they relate to the Madras Department). with the modifications (also in respect of the works undertaken Entirely from funds at the credit of the Institutions concerned I think the percentage (23%) proposed for the charges for Establishment charges & tools & plant may be high & will completely exhaust the resources of the institutions, and these it may be kept down at 10½% as proposed or raised to not more than 12%. The Estimate

11. This may be now submitted for the Governor in Council's orders of the Secretary

1/4/24

FINANCIAL SECRETARIAT
Fc 1954/23
- 4 APR. 1924

for Secy Hindu Religious & Endowments

H

3.4

3 4.24

H Secy

4/4/24

NOTE—Contn. sheet

WD 0561- GPB--3750--1-8 22

Serial No.

13 I think the decision of this question should be influenced by the following considerations: (1) What is the fair charge on account of establishment and tools and plant which it really costs the Public Works Department in carrying out these minor works of the Muzrai Department? (2) Whatever is fixed as a fair levy on account of establishment and tools and plant charges on account of these works, should it be waived as a concession shown to such works, if it should not be waived, should the adjustment be included in accounts or only shown in the Administration Report?

14. The recommendation of the Committee is that in the case of works for Muzrai Institutions carried out wholly or partly at the cost of State grant such grants should be augmented to the extent of the uniform rate of 23 per cent on account of establishment and tools and plant charges and that corresponding relief should be afforded to the Public Works Department by reduction of its cost of establishment and tools and plant; in other words, this proposal means that Muzrai works carried out partly or wholly with the help of Government funds should be excused establishment and tools and plant charge But with a view to bring out the result of the concession, an adjustment should be made in the form of an additional grant to the Muzrai Department and a reduction of expenditure of the Public Works Department. The first point that strikes me is whether it really costs the Public Works Department

WD 0561-GPB—9750—1-S 22

Serial No

Department as much as 23 per cent. in carrying out these small works for the Muzrai Department. If it does not, the proposal really means affording unnecessary relief to the Public Works Department. There is also the desirability of indulgent ~~xx~~ treatment in regard to Muzrai Works to encourage more of them being undertaken so that the buildings of the institutions, many of which are in a very neglected condition may be saved from going into further disrepair.

15 I do not think the attention of the Direction staff of the Department or of even the superior ~~xxxx~~ construction staff of divisions is devoted to the execution of these small works and if this is so, there is good reason for reducing the ~~reduction~~ scale of levy and the reduced levy may, I think, be enforced uniformly in the case of works, whether they are carried out with or without Government assistance; and in cases in which cash recovery is not possible, the relief due to the Public Works Department need not take the form of an accounts adjustment but it may be claimed by the Public Works Departments in its annual Administration Report.

JE 10151

8/4/24

16. With reference to Mr. [illegible]'s [illegible]

10.4.24.

14/4

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

G. R. S. III·2]

Muzrai Secretariat | Muz. File No. 128 of 1923

Serial No.

17 Muz. works cannot undertake estimates - they must be sanctioned with any necessary

18. Muz works - cannot undertake any improvements but may be charged 10½ p.c. as agreed as suggested by the Muzrai

16.11.1923

11/12/23

528
19/4.

19. Draft order may be put up as above for approval

20/4

19/4

20. Draft order put up.

22/4 23/4/24 for approval

23.4.24

24.4

24.4.24

NOTE—Contn. sheet 666

WD 0561—GPB—3750—1 8 22

The draft put up does not seem to correctly express the order passed in the proceedings. It may be redrawn as indicated in the note. Submit again for approval

25/4

ST 25/4

G. R. S. III·2]

Muzrai Secretariat | Muz. File No. 128 of 1923.

Serial No

Revised draft, as directed, is put up-

SD 25/4/24 26/4/24

706 26.4.24

DEWAN'S OFFICE, Rec'd 8 MAY 1924 Reg. No 7976

NOTE—Contn. sheet

WD 0561—GPB—3750—1 S 2

G. R. S. III-2]

Muzrai Secretariat

Muz. File No. 128 of 1928.

Serial No.	
8	To the Muzrai Commr., Comptroller, Chief Engineer & Secy, P. W. D. No. 1629-33 d. 8.5.28. Passed orders in the matter of carrying out Pub. plant charges in respect of Muzrai work carried out by the P. W. D. wholly or partly from State funds or out of funds at the credit of the institn. concerned or from private contributions.

NOTE—Contn. sheet

WD 0561—GPB—3750—1 8 22

C 4489 224 Office of the Muzrai Commissioner in Mysore

Dated Bangalore, 14th March 1924.

From

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.

To

K. V. Anantaraman, Esquire., B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

Adverting to Government Proceedings No.597-600/M.F.128-23-1 dated 6th November 1923 appointing a committee to re-examine the question of the rates now charged on account of establishment tools and Plant to other Departments and Bodies, the works of which are carried out by the Public Works Department in all its aspects and to submit well considered proposals so as to bring out in accounts the cost of the concessions which it is considered necessary to -- continue to show to Local Bodies and others, I have the honor to state that the members of the committee met in the Revenue Commissioner's chambers on the16th February and 8th March 1924 when the existing rules on the subject were discussed and conclusions as - embodied in the accompanying resolutions were arrived at.

2. I recommend that the proposals may be accepted.

I have the honor to be,

Sir,

Your most obedient servant,

K Chandy

Muzrai Commissioner.

KSR.

fidential.

Proceedings of the Committee appointed to re-examine the --- question of the rates now charged on account of establishment tools and plant to other Departments and Bodies the works of which are - carried out by the Public Works Department.

Reference:--

(i) Note dated the 14th June 1923 by the Financial Secretary to Government.

"With the reduction of grants for works, the relation -- between outlay on works and cost of establishment of the Public Works Department is becoming more and more abnormal. If concessions in the way of reducted establishment and tools and plant charges are shown in the case of works of other departments or Bodies executed by the Public Works Departments, the disproportion between works outlay and cost of establishment will be more accentuated and from the.--- subject of adverse criticism in the Representative Assembly and the Legislative Council. In fact this very point was discussed at very great length yesterday at the meeting of the Budget Finance Committee. If the Muzrai works cannot bear these charges, the only straightforward course is to give the Muzrai Department an incresed grant from State funds to bear such charges and relieve the Public Works Department of such part of the cost of establishment as does not legitimately relate to its own works. In view of the said disproportion and of the ---- increasing adverse criticism to which it is being subjected by the -- public, I would suggest that a re-examination may be made of the --- rates now charged on account of establishment and tools and plant to other departments and Bodies the works of which are carried out by the Public Works Department and that suitable remedies may be devised to save the Public Works Department from the unmerited criticism to which it is now being subjected and to bring out in accounts the cost of the concessions which, it is considered necessary to continue to show to Local Bodies and others.

(ii) Dewan's order dated 14th October 1923.

"Under the circumstances explained by the Financial --- Secretary the present system is on the whole fair.

The general question raised in the previous note of the ---- Financial Secretary may be referred to a committee consisting of Chief Engineer, Roads and Buildings, Revenue Secretary, and the --- Special Officer Local Self-Government, for suggesting changes, if any, before examining the rules carefully.

& (iii) Government Order No.597-600/M.F.128-23-1 dated 6th November 1923 appointing a committee consisting of

(i) The Revenue and Muzrai Commissioner (Convenor)

(2) The Chief Engineer of Mysore.

(3) The Special Officer, Local Self-Government.

& (4) The Revenue Secretary to Government.

Resolutions.

1. As the Chief Engineer says that the actual percentage of ---- Establishment charges to the total outlay has never been less than 23% per cent even when the outlay was much larger than at present, and as the Comptroller suggests that, on this account, the Government of India maximum rates may safely be prescribed for Establishment and Tools and Plant charges, we propose that the Government of India maximum rates may be adopted, viz., for Establishment 21½ per cent, for Tools and Plant. 1½ per cent.

(Vide Rules 5,6 and 7, Appendix G, page 190 of the Government of India Public Works Account Code, as quoted by the Comptroller).

11. The only way to save the Public Works Department from the --- unmerited criticism to which it is now being subjected, and to bring out in accounts the cost of the concessions that are shown to Local Bodies and others, is to show in the Public Works Budget itself all charges on account of Establishment and for Tools and Plant, even when they are ordered to be waived, and not merely when they are levied as is being done at present.

Note 1:- For instance, in the Budget for 1923-24, page 46, the shares of Establishment charges debitable to Irrigation Cess Fund -- Works, Military etc., are deducted from the Establishment charges of the Public Works Department. Similar deductions should be made in

respect of the amounts waived; such as for Muzrai, Palace etc., and these amounts should be shown as additional Grant-in-aids to the concerned Departments. The same procedure may be adopted in respect of Tools and Plant, on page 143 of the same Budget.

Note: 2. . Establishment and Tools and Plant charges on contributions made by Government to any Institution should be similarly deducted in the Public Works Budget and added to the contributions made.

111. In the case of Muzrai Works, when the whole or a portion of the charges is met from the State Grant, we recommend that the Establishment charges etc., on the whole amount should be waived, the whole amount that is waived should be shown as a deduction under Establishment etc. of the Public Works Budget and as an --- additional contribution in the Muzrai Budget.

1V. In respect of Local Bodies which Government consider to be not in a sound financial position, we recommend that the --- difference between the existing rate of Establishment charges and the Establishment charges proposed by us, viz., 5 per cent., might be given as a Grant-in-aid by Government.

(Sd.) K. Chandy,

(Sd.) V.R. Thyagaraja Iyer, (subject to the addition of a note to Resolution iv)

I have suggested 2 verbal alterations (Embodied later)

(Sd.) K. V. Anantaraman

11-3-24.

I have no further remarks to make.

(Sd.) John. Bhore.

11-3-24.

Copy.

K. Chandy

REVENUE AND MUZRAI COMMISSIONER.

Note: The Special Officer, Local Self Government, thinks -- that no increase in the establishment etc. charges now debited to local bodies should be made until the Government pass final orders on the development of local self Government (including the ---- financial relations of local bodies to the central (or State) Government.)

(Sd.) V: R. Thyagaraja Iyer,

10-3-24.

c/f

K Chandy

Revenue and Mudras Commissioner

D 330
Enc 1

Mysore Public Works Department,
Central Office,
Bangalore, 7th March 1924.

Dear Mr. Anantaram,

You have probably received from the Revenue Commissioner a copy of the Resolutions (not available in this office) drawn up at the meeting held on the 16th February 1924, on the subject of waiving establishment, Tools and Plant charges on works of other Departments carried out by the Public Works Department. A copy of my remarks on the above Resolution is herein enclosed for your information.

Yours sincerely,

J. W. Black

Chief Engineer's remarks on the Resolution re levy of Establishment, Tools and plant charges.

Resolution No.I.- No remarks.

Resolution No.II.- The Budget as now prepared exhibits only the expenditure from State Funds under Irrigation and Civil Works. It is not convenient to show all amounts of other Departments in this. As they appear in the Administration Report and account is taken of to arrive at the percentage of establishment there is no need for the procedure pointed out in the Resolution.

Resolution No.III.- Reference is invited to page 46 of Budget for 1923-24. In arriving at the establishment charges relating to Civil Works credit is given of shares chargeable to other Heads including Local Bodies, &c. This is therefore unnecessary.

Resolution No.IV.- Vide remarks on Resolution No.II. The following is suggested for consideration.

In cases where the levy of establishment and Tools and Plant charges are waived, the amount at 2½ per cent for establishment on the actual outlay may be exhibited in Appendix of the Administration Report so that it may be included in the total establishment charges while arriving at the percentage and referred to in the Report.

Resolution No.V.- Portions "the whole cost . . . . . head and" may be omitted.

Resolution.No.VI.- No remarks.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Office of the Muzrai Commissioner
in Mysore.

Dated Bangalore, 6th March 1924.

Dear Sir,

I write to intimate to you that the adjourned meeting for discussing - about the levy of percentage contribution on Establishment, Tools and Plant charges will be held in my office at - 4 P.M. on Saturday the 8th instant.

Yours sincerely,
K Ananday

To
K. V. Anantaraman Esq., B.A.,
Secretary to Government,
Revenue Department.

Submitted, with the connected papers, to the Rev Sec^y. The meeting will be held tomorrow at 4 p.m. in the Mus: Comm^r Office

7/3/24

N. B.—Should routine notes be written on small slips the notes must be copied, or slips pasted on this form.

Urgent

22.2.74

Remarks of the Rev. Lal Behari of Silk & Tobacco Plant Charge.

To K. Chandy Esq I.A.S
Murra Commr in Nagaon

21/2/74. 4.25 PM. Kampala

D.O. No. C [illegible] Office of the Muzrai Commissioner in Mysore,
Bangalore, Dated 13th February 1924.

Dear Mr. Anantaraman,

The meeting for discussing about expenditure on Tools etc, will be held in my Office at 3.30 P.M. on Saturday the 16th instant as provisionally agreed to by you. A copy of the Muzrai Office Note on the subject is enclosed for your information.

Yours Sincerely,

K Chandy

N O T E.

Subject:-- Waiving of establishment and tools and -- plant charges on Muzrai Works.

---

1. Section 574 of the Mysore Account Code (Vol.III part 1 lays down the rules governing the levy of establishment and tools and plant charges on works executed by the Public ---- Works Department, the outlay of which is not debitable to -- State Funds. (Vide extract appended for facility of reference

2. This question was once before considered by Government in 1910 at the instance of Mr. A. Subramanya Iyer, formerly Muzrai Superintendent and Under Secretary to Government. The late Mr. H.V.Nanjundayya who was then the Second Member of Council~~lor~~ observed that Muzrai Works executed by the Public Works Department should prima facie (unless when private --- works under Muzrai management, if there are any such) be --- treated as Government works within the regular limits of the Public Works Department and that the system of sanctioning establishment etc., charges should be done away with.

3. The Chief Engineer, Mr. Y. Srinivasa Rao, ~~xxxx~~ while observing that though the amount involved was small yet the principle was an important one, said that if one Department after another was exempted from the responsibility to pay for the establishment actually utilized, the principle would be violated and that difficulties would arise, if the advantage of the work was derived by the Muzrai Department and the --- outlay treated as Public Works expenditure.

4. The Financial Department (then presided over by --- Mr. J.S.Chakravarti) was of opinion that the Muzrai Department was in reality a Local Fund to which the State annually made some contribution and that it was not desirable to -- waive the charges as it would indirectly throw more burden on the Provincial Funds.

5. The file having again come up before the Councillor; the late Mr. H.V.Nanjundayya made the following significant remarks;--

"I hold that Government by this procedure merely discounts what it grants to the Muzrai Department for expenditure. It is of little interest to the Muzrai Department what is done, except that they get a little more money to spend. Now that the grants are getting less than usual, I would recommend that Government may waive contribution as a further help."

6. The Dewan (Mr. T. Ananda Rao) while agreeing with the former portion of the Councillor's views, remarked that the procedure in vogue was necessary as a matter of account and for correctly grasping the proportion of establishment --- charges to outlay.

In view of the above, the Councillor ordered that the Dewan's remarks may be noted and the papers filed.

7. Consequent on the absorption of the entire Maramat -- establishment in the Public Works Department through whose agency all Muzrai Works not requiring special technical skill were being carried on, methods had to be devised for the -- execution of Muzrai works in the State. While recording his opinionabout the suitability of a proposed draft order fixing the responsibility of the officers of the Public Works Department in regard to the preparation of Estimates and execution of repairs to Muzrai Institutions, the late Muzrai Commissioner (Mr. K. R. Srinivasa Iyengar) made the following remarks:--

"In this connection, I wish to have it made clear if -- the usual provision of 17½% or so should be made for establishment charges and tools and plant in respect of Muzrai works, as is being done for District Fund works. This point has been, I believe, raised by some of the Executive Engineers. Considering that the Muzrai works are Government works for the execution of which the Government is responsible (unlike District Fund works which relate to a semi official body)

and that in addition to [illegible] other, to the estimates will be placed [illegible] sources of the Public Works Department, should bear recommend that no audit [illegible] this purpose in the Muzrai Department by [illegible] the Public Works Department."

Government Order No.2170-80/1.F. dated [illegible] January 1925 laid down rules for the [illegible] Revenue and Public Works of the Madras [illegible] Execution of Muzrai Works [illegible] retransmitted to the Chief Engineer and Secretary to Government for Roads and Buildings, for taking further action on the point raised by the Muzrai Commissioner.

8. In his note dated the 3rd April 1933 the Chief Engineer and Secretary to Government for Roads and Buildings, observed that "the Muzrai Commissioner's opinion that Muzrai works are Government works can not be easily subscribed to, that in many cases, the cost of Muzrai works is borne by the institutions concerned and it is only in such cases where the resources of the institutions were poor that Government gave a subsidy that there was no justification for issuing a general order waiving the levy of establishment and tools and plant charges in the case of Muzrai works, Government help, however, should be restricted to special cases."

9. The Chief Engineer also offered [illegible] that Muzrai works ought to be treated [illegible] works and under para 174 (1) (2) establishment, tools and plant charges should be levied, [illegible] the outlay incurred, ought to be levied, [illegible] wise ordered by Government.

10. The papers [illegible] the [illegible]

grants for works, the relation between outlay on works and cost of establishment of the Public Works Department was becoming more and more abnormal and that if concessions in the way proposed were shown in the case of works of other departments or bodies executed by the Public Works Department, the disproportion would be more accentuated and suggested therefore that if the Rural works could not bear these charges, the only straightforward course was to give the Rural Department an increased grant from State Funds and relieve the Public Works Department of such part of the cost of Establishment as does not ---- legitimately relate to its own

He further suggested a re-examination of the rates now charged to other Departments and Bodies, the works of which were carried out by the Public Works Department with a view to devise remedies to save the latter Department from the unmerited ~~xxxx~~ criticism to which it was subjected and to bring out in accounts the cost of the concessions which it would ~~xxx~~ be necessary to show to Local Bodies and others.

11. The Revenue Secretary (Mr.T.D.Jayarama Aiyar) to whom the papers were then referred, stated in his note dated 22nd June 1925 that nothing else could be done, unless an additional grant was made to Rural Institutions which he thought was not within the range of practical politics just at present.

12. The Second Member of Council (Mr.A.R.Srinivasa Iyengar having called for further information whether the Public Works Department were charging other Departments of Government such as Education, Police, Revenue etc., with the --- percentage contribution, the Chief Engineer for Roads and Buildings noted that in the case of works-such as those --- falling under class 34-Civil-works-incharge of Public Work officers relating to Revenue, Police, Medical, Jails, Excise, Registration, Education, Prisons and Law and Justice separate

charges on account of establishment and tools and plants were not being recovered as the works were directly --- controlled by Public Works Department and that in the case of works falling under Education construction of ---- village Elementary schools and works undertaken on behalf of other departments charges at 17½ and 2½ were being ---- levied.

13.The Second Member of Council recorded the following minite:--

"All Kuzrai works, as classified under one or -- other of the following heads.--

(1) Works undertaken entirely from funds at the credit of the Institutions concerned.

(11) Works carried out from funds at the credit of the Institutions or collected by the devotees, supplemented by contributions from the State Grant for the Kuzrai --- Department.

(111) Works sanctioned entirely from the Kuzrai State -- Grant.

In respect of works falling under class (i) which are carried out by the Public Works Department, the usual percentage (of 18%) for establishment, tools and plant may be included in the estimate and debited to the ---- institutions concerned and credited as contribution to Public Works Department.

With regard to works coming under classes (11) (iii) for which sufficient funds for the works themselves are not available at the credit of the institutions and which have therefore to be paid for either partly or wholly from the State Funds, I would suggest that the percentage charges for establishment, tools and plant may be credited by the Public Works Department itself and not debited to the Kuzrai Department, as it will be impossible for the Kuzrai Department to meet the

the annual State Grant is increased by an equal amount. The Public Works Department may, if necessary, take credit for and include such works in calculating the percentage of their establishment charges to their total expenditure on works.

14. The papers having come up to Dewan, he was of opinion that establishment and other charges in respect of

(i) Works carried out from funds at the credit of the --- Institutions or collected by the devotees, supplemented by contributions from the State Grant for the Muzrai Department.

&(ii) works sanctioned entirely from the Muzrai State Grant may be waived.

A further reference to the Financial Secretary was also suggested.

15. The Financial Secretary invited reference to his note dated 14th June 1923 (vide para 10 supra) and stated further that the value of the concession shown to Muzrai Institutions and other Bodies may take the form of a grant-in-aid as such a procedure would not only show the financial aid afforded to such bodies but also save the Public Works Department from the unmerited criticism to which it was being subjected for the disproportion between works outlay and Establishment charges.

16. In resubmitting the file for the orders of the Dewan the Second Member of Council observed as follows with reference to the concluding portion of the Financial Secretary's note above

"It is to meet this objection that I suggested that Public Works Department may take into account, the Muzrai Works carried out by that Department in calculating the percentage of establishment charges to the total expenditure on works."

By office 14th October 1923 the Dewan ordered that "under the circumstances explained by the Financial Secretary the present

system is o[illegible] raised in [illegible] may be referred to [illegible]

18. Government order no.597-66/[illegible] dated 6th November 1923 c. [illegible] the end of [illegible]

18/2/24.

Yr Mugrai Commissioner

Extract

Section 574 of Mysore Account Code Vol.III Part.I.

"When the Public Works Department executes a work the outlay of which is not debitable to State funds, the charges for establishment and tools and plant will be recouped under the following rules.-- The share of the charges debitable to such works will be shown in the estimates as a deduction entry under the total for these heads.

(1) Establishment.-- The charge will be calculated at the rate of 17½% per cent on the outlay on works and repairs excluding items named in Rule 5.

In the case of contributory works the charge will be 10 per cent unless such works are specially exempted by Government from payment of this charge.

(2) Tools and Plant.-- The charge for the cost of tools and Plant will be calculated at the rate of ½ per cent of the outlay on works and repairs.

(3) Imperial Cemetery Works.-- A charge at the rate of 25 per cent on outlay will be made for Imperial Cemetery works to cover establishment and tools and plant charges.

(4) Works exempted from this levy.

1. Palace Fund Works.

Raiyat's share of earth work executed by the Department in accordance with the maintenance rules for tanks. This does not apply to Inam and Jodi tanks for which a charge of 10 per cent for establishment and ½ per cent for tools and plant will be made.

3. Irrigation Cess Fund Works.

Note.-- In the case of the Irrigation Cess Fund the charges on these accounts should however be shown as a grant-in-aid to it from State Fund and adjusted as follows:--

The State Fund should be relieved under establishment and tools and plant to the extent of 18 per cent on the work outlay charged to Irrigation Cess Fund by credit to the latter fund under Establishment and Tools and Plant. The grant-in-aid which amounts to the same 18 per cent on the outlay on Irrigation Cess Fund works should be shown as a charge, under State Fund-Repairs Irrigation Major and Minor in proportion to the expenditure on these two classes of

orks by credit to [illegible]
-C.P.43-100-2 [illegible]
tes and duly also.)

5. [illegible] tools and [illegible] tools [illegible] work [illegible] therefore inadvisable [illegible] nature.

(b) [illegible] than departmental offices.

(c) [illegible] furniture.

(d) Generally [illegible]

[illegible]

any time be

1) Panicked response
Cyprus Not-

2) published in the
Gazette (Eng)?
unseen any.

3) Please put at the
disposal of the
Press!

Proceedings of the Government of H. H.
the Maharaja of Mysore.

Read.-

G.O. No.597-600/Muz. F. 128-23-1 dated 6-11-1923 appointing a Committee to reexamine in all its aspects the question of the rates now charged on account of establishment, tools and plant in respect of works relating to the Muzrai Department carried out by the P.W.D. and to submit their proposals in the matter.

2. Letter No.C.448 of 1923-24 dated the 14th March 1924 from the Muzrai Commissioner in Mysore forwarding the Committee's resolutions and recommending that the proposals may be accepted.

Order No. 1629-33 / Muz/128-23-8 dated 8th May 24

The Committee's recommendations with regard to Muzrai works are:

1. That in respect of works undertaken by the P.W.D. entirely from the funds of the institutions concerned a charge of 23% on the amount of the estimate be levied on account of establishment, tools and plant.

2. That in respect of works, the whole or a portion of the charges of which is met out of the State grant, the establishment, tools and plant charges on the whole amount, be waived, the amount thus waived being shown as a deduction under Establishment &c. of the P.W.D. budget and as an additional contribu-

tion

contribution in the Muzrai budget.

2. On a careful consideration of the case in all its aspects, Government are pleased to direct as follows:-

1) Muzrai works carried out by the P.W.D. from State Funds wholly or partly, should not be charged with any percentage on account of establishment, tools and plant.

2) Muzrai works carried out of funds at the credit of the institutions concerned or from private contributions, may be charged 10½% by the P.W.D. as at present, for the establishment, tools and plant.

Fair draft 2/5/44 2/5/44

Revenue Secretary.

To

The Muzrai Commissioner in Mysore.

The Comptroller to Government.

The Chief Engineer of Mysore.

The Secretary, P.W.D.

Special Offficer, L.S.G.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. 1629-33—Muz 128-23-8. dated 8th May 1924.

Establishment, Tools and Plant Charges.

Directs the waiving of the —— on Muzrai Works carried out from State Funds and the levy of 10½ per cent on works carried out of Institution funds and private contributions.

READ—

Government Order No. 597-600—Muz. F. 128-23-1, dated the 6th November 1923, appointing a Committee to re-examine in all its aspects the question of the rates now charged on account of establishment, tools and plant in respect of works relating to the Muzrai Department carried out by the Public Works Department and to submit their proposals in the matter.

2. Letter No. C. 448 of 1923-24, dated the 14th March 1924, from the Muzrai Commissioner in Mysore, forwarding the Committee's resolutions and recommending that the proposals may be accepted.

ORDER No. 1629-33—MUZ. 128-23-8, DATED 8TH MAY 1924.

The Committee's recommendations with regard to Muzrai Works are :—

(1) That in respect of works undertaken by the Public Works Department entirely from the funds of the institutions concerned a charge of 23 per cent on the amount of the estimate be levied on account of establishment, tools and plant.

(2) That in respect of works, the whole or a portion of the charges of which is met out of the State grant, the establishment, tools and plant charges on the whole amount, be waived, the amount thus waived being shown as a deduction under establishment, etc., of the Public Works Department Budget and as an additional contribution in the Muzrai Budget.

2. On a careful consideration of the case in all its aspects, Government are pleased to direct as follows :—

(*a*) Muzrai works carried out by the Public Works Department from State Funds wholly or partly, should not be charged with any percentage on account of establishment, tools and plant.

(*b*) Muzrai works carried out of funds at the credit of the institutions concerned or from private contributions, may be charged 10½ per cent by the Public Work as at present, for the establishment, tools and plant.

K. V. ANANTARAMAN,
Offg. *Secretary to Government,*
Revenue Department.

To—The Muzrai Commissioner in Mysore.
The Comptroller to the Government of Mysore.
The Chief Engineer of Mysore.
The Secretary, Public Works Department.
The Special Officer, L. S. G.

Exd.—P. S. R. N.

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